Sent via e-mail, fax, hand delivery and/or U.S. Mail

January 23, 2002

Mary L. Cottrell, Secretary Massachusetts Department of Telecommunications and Energy One South Station, 2nd Floor Boston, MA 02110

Re: Petition of Bay State Gas Company, pursuant to G.L. c. 164, § 94 and 220 C.M.R. § 6.00 et. seq., for authority to establish Gas Cost Incentive Mechanism, D.T.E. 01-81

Dear Secretary Cottrell:

Enclosed for filing please find an original and nine copies of the Attorney General's Second Set of Document and Information Requests together with a Certificate of Service.

Very truly yours,

Wilner Borgella, Jr. Assistant Attorney General Utilities Division Office of the Attorney General 200 Portland Street, 4th Floor Boston, MA 02114 (617) 727-2200 ext. 3449

WB/wb Enc.

cc: Michael Killion, Hearing Officer (w/enc.)

Service List (w/enc.)